IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 1353 OF 2003

IN

INCOME TAX APPEAL (L) NO. 372 OF 2003

Commissioner of Income-tax
Mumbai City-15 .. Appellant

V/s

M/s Bhawanji Bipinchandra .. Respondent

Mr.R.K. Sharma for the Appellant.

Ms. Aasifa Khan i/b Jyoti Dialani for the Respondent.

CORAM : H.L. GOKHALE & J.P. DEVADHAR, JJ.

DATE : 20TH NOVEMBER 2006

P.C. :

1. Heard Mr.Sharma in support of this motion. Ms.Khan appears for the Respondent.

2. Motion seeks condonation of delay of 61 days in filing the appeal. The explanation is given in the supporting affidavit stating that the department was undergoing restructuring. The application is opposed by filing a reply. Even so, with a view not to cause any prejudice and considering that such delay is often caused when there is a restructuring of the department, we grant this motion. Delay is condoned. Appeal be numbered.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR J.)